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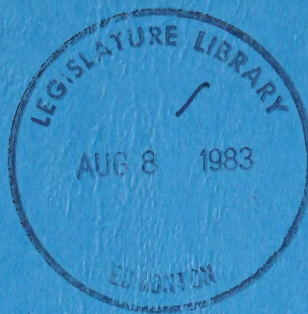
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Report of the Task Force on Problems Rel
ated to Vehicle Licensing and Fuel 2



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REPORT OF THE TASK FORCE ON PROBLEMS RELATED
TO VEHICLE LICENSING AND FUEL OIL TAXATION
WITH RESPECT TO FARMERS IN ALBERTA

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REPORT OF THE TASK FORCE ON PROBLEMS RELATED
TO VEHICLE LICENSING AND FUEL OIL TAXATION
WITH RESPECT TO FARMERS IN ALBERTA

Alberta Solicitor General - W. H. Brown

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Alberta Treasury - J. H. Brown

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- J. H. Brown

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INTRODUCTION

Early in August, 1975, a task force, comprised of representatives from the Departments of the Solicitor General, Transportation Services, Agriculture and Treasury, was formed to develop recommendations for a new policy to administer the distribution of marked fuel used by farmers and distribution of "F" plates for farm vehicles.

At present the distribution of "F" plates to farmers is provided for under the Public Service Vehicles Act and the regulations. The distribution of marked fuel is controlled under the Fuel Oil Tax Act. In addition to this legislation, on 30-Apr-74 the Province passed an Order in Council providing for a Farm Fuel Distribution Allowance of 5¢ per gallon (increased to 8¢ per gallon in Septmeber, 1975). This allowance was made available to farmers, engaged in the business of farming, at the time of purchase from a bulk agent. The bulk agent requires each farmer claiming the allowance to sign a declaration to the effect that the fuel will be used in the farming operation.

There has been considerable concern expressed from a number of sources on the inadequacy of the administration in these areas from the standpoint that:

1. "F" plates are being obtained by individuals not actually engaged in the business of farming. The Motor Vehicle Branch, through its licensing offices does not have available necessary criteria from which it might determine a bona fide farmer nor in some cases what type of vehicle should be licensed with "F" plates.
2. Bulk agents in effect control the sale of marked fuel but are placed in a difficult position through lack of a clear definition of a bona fide farmer.
3. The Patrol Division and the RCMP do not normally take samples of fuel from farm vehicles (those bearing "F" plates) and therefore the "F" plate has, in a sense, become

an individual's identity card giving him the right to use marked fuel.

Marked fuel is available for sale to farmers at

1. 18¢ below the cost of clear fuel, and
2. 11¢ below the cost of marked fuel used by industry.

This substantial difference in price is believed to be at least partially responsible for the very significant increase in convictions on illegal use of marked fuel (1,652 for the period 1-Apr-75 to 1-Nov-75 as compared to 816 for the fiscal year ended 31-Mar-75). Although actual figures for abuse through the use of "F" plates are difficult to arrive at, some estimates indicate that the number of vehicles involved in the Province could be as high as 25,000. This being the case the cost, through lost tax revenue and AFFDA payments alone would exceed \$2.5 million annually.

The Task Force, in addition to drawing input from the various Departments also contacted and obtained comments from:

1. Unifarm,
2. Alberta Rural Administrators Association, and
3. Alberta Association of Municipal Districts and Counties.

In general the comments from these sources were that registration of farmers was desirable, but that the local municipal office was not, in itself, an adequate agency to provide certification.

ALTERNATIVES CONSIDERED

The various alternatives considered by the Task Force were:

1. Make no change to the present system

The present system of distributing "F" plates and making available lower cost marked fuel to farmers is clearly inadequate since the lack of a clear definition of what constitutes a farm business operation makes proper enforcement impossible and leads to a situation where abuse cannot be controlled.

2. Discontinue marking fuel and require farmers to apply for fuel tax rebates and the AFFDA.

Although this alternative had some advantages from an enforcement point, it was generally felt that undesirable cash flow implications would result for the farmer.

3. Register all farmers in the Province

Require every farmer to apply for registration as an operator of a farm business. On approval, the farmer would receive an identity card which he would be required to produce in order to obtain "F" license plates or marked fuel.

4. Prohibit use of marked fuel in licensed vehicles, and

- (i) provide refunds to farmers based on farm business use of vehicles registered as farm trucks, or
- (ii) increase the AFFDA in lieu of refunds, or
- (iii) extend the limitation on use of marked fuel to exclude all licensed vehicles and non-farm equipment with farmers applying for refunds based on farm business use of vehicles registered as farm trucks, or
- (iv) extend the limitation on the use of marked fuel to exclude all licensed vehicles and non-farm equipment and increase the AFFDA in lieu of refunds.

TASK FORCE RECOMMENDATIONS

Upon consideration of the various alternatives outlined, the Task Force is prepared to recommend that the Province adopt the following course of action:

1. Require all farmers to be registered through local committees and be provided with an identity card as proof of registration. Farmers would be required to produce this card when purchasing "F" plates or marked fuel.
2. Marked product would be available for farming operations and consumption in "F" licensed vehicles. In addition, marked fuel would be used for domestic purposes such as heating and lighting. Clear fuel would be used for all other purposes. If desired, refunds could be made on clear diesel fuel consumed in internal combustion engines other than licensed vehicles.

The local committees referred to in (1) above could be either local Agricultural Development Committees or separate committees made up of two local farmers and a local municipal councillor. These committees would review applications for registration received from their local area and from their knowledge of residents would provide certification for those engaged in actual farm business operations. Although this method may pose some administrative difficulties, it was felt by the Task Force that it was the most effective method of overcoming problems of universal definition of a farm business operation.

The implementation of the above recommendations would curb the abuse of marked fuel and the misuse of "F" license plates. An increase in fuel oil tax revenue would also result.

FARMER IDENTIFICATION PROGRAM - STRUCTURE

1. Proposal

The Task Force proposes that the P.S.V. Act and Fuel Oil Tax Act be amended to establish a Provincial Farmer Designation Committee, and that Local Farmer Designation Committees be named to "designate" those persons operating a full-fledged farming business. Persons so designated will be provided with an official identification card which would be required to obtain an "F" license plate and to purchase marked fuel.

The intent is to establish a system whereby farmers have an involvement in self-determining who are bona fide farmers.

2. Committee Function

The committee function would be to determine who is a bona fide farmer by "designation" rather than attempting to give a definition of a farmer.

3. Formation

(i) The Provincial Farmer Designation Committee would comprise of members from the following government departments and associations:

- a) Alberta Association of Municipal Districts and Counties,
- b) Unifarm and/or National Farmers' Union,
- c) Alberta Agriculture Department,
- d) Alberta Transportation Department,
- e) Alberta Municipal Affairs Department,
- f) Alberta Provincial Treasury Department, and
- g) Alberta Solicitor General Department.

(ii) The Local Farmer Designation Committees would comprise of members of the existing Agricultural Development Committees or separate committees made up of at least two local farmers and a local municipal councillor.

4. Summary of Provincial Committee Responsibilities

(i) To establish qualifications and regulations under the P.S.V. Act and the Fuel Oil Tax Act for "designating

those persons who operate a full-fledged farming business".

- (ii) To establish when and what activities do not constitute normal farming activities.
- (iii) To adjudicate appeals where conflicts arise between an individual and his Local Committee.
- (iv) To recommend the loss of privileges by an individual who has misrepresented himself and/or his circumstances to the Local Committee and/or Provincial Committee.
- (v) To establish a computerized list of designations which is updated monthly and to issue identification cards.

5. Summary of Local Committee Responsibilities

- (i) To follow the terms of reference provided by the Provincial Committee in the "designation" of all those persons operating a full-fledged farming business.
- (ii) To recommend withdrawal of the "designation" where an individual has misrepresented himself and/or his circumstances, which otherwise would not have qualified him for farmer designation.
- (iii) To recommend removal of an individual from the "designation" list when he discontinues to qualify for a farmer designation.
- (iv) To refer disagreements between an individual and the local committee for appeal to the Provincial Committee.
- (v) To make recommendations for a change to the Provincial Committee regarding qualifications and regulations governing the "designation of those persons who operate a full-fledged farming business".
- (vi) To review the list of "designations" received from the Provincial Committee and advise of errors, changes, etc.

6. Implementation

- (i) This proposal must first be approved in principle by Cabinet and advice given to:
 - a) Agricultural Development Committees,

b) Alberta Association of Municipal Districts
and Counties, and

c) Unifarm and/or National Farmers' Union.

(ii) On approval in principle by all of the above, the
Farmer Designation Committees shall be appointed
and within two years shall have completed the
"designation" of bona fide farmers.

FARMER IDENTIFICATION PROGRAM - PROCEDURES

1. The Provincial Committee shall be established and shall meet to:
 - (i) finalize membership of local committees,
 - (ii) finalize qualifications and regulations for designating bona fide farmers,
 - (iii) finalize the format of the application form, and
 - (iv) recommend loss of privileges and/or penalty to an individual who has misrepresented his circumstances.
2. The Local Committees shall be established and shall meet to:
 - (i) review the terms of reference provided by the Provincial Committee, and
 - (ii) make recommendations for change to the Provincial Committee regarding qualifications and regulations.
3. The application forms, regulations and qualifications shall be prepared and distributed to:
 - (i) offices of the District Agriculturists of Alberta Agriculture,
 - (ii) Municipal and County offices,
 - (iii) Unifarm and National Farmers' Union,
 - (iv) Treasury Branches, and
 - (v) Other.
4. The program shall be publicized and individuals in the Province of Alberta shall be notified that the application forms and regulations are available at offices noted in Item #3 above. The District Agriculturists (Alberta Agriculture) and Provincial Farmer Organizations (Unifarm and National Farmers' Union) may play the main educational role. A list of Provincial Committee contacts (phone, address, etc.) shall be made available to offices which are handling the application forms.
5. The application forms shall be completed by the individuals wishing to be recognized as bona fide farmers. The completed application form (Affidavit), properly signed by the applicant and a Commissioner for Oaths, shall be mailed by the applicant to a central point as determined by the Provincial Committee.

(NOTE: District Agriculturists are Commissioners for Oaths in the Province of Alberta.)

6. The Provincial Committee shall establish a computerized list of applications (designations) received. A computerized list of designations shall be established for each district represented by a Local Committee.
7. The designation list (and application forms) relating to each district shall be forwarded to the respective Local Committee. A master copy shall be maintained by the Provincial Committee.
8. The Local Committee shall review the designation list for the district and return a list of individuals who do not qualify for Farmer Designation to the Provincial Committee.
9. The Provincial Committee shall revise the designation list, issue plasticized identification cards to bona fide farmers and notify applicants who have not been issued a card that they have been refused. (The identification card shall be valid for one year.)
10. The individuals who are refused recognition as bona fide farmers shall be informed that they may appeal to the Provincial Committee. The Provincial Committee shall adjudicate appeals where conflicts arise between the individual and a local Committee.
11. The Provincial Committee shall update the designation list on a monthly basis as new applications are received. The procedures, as noted in Items #6 to #9 above, shall be carried out on a monthly basis.
12. The Local Committee shall review the list of designations on a monthly basis and advise the Provincial Committee of errors and omissions. The Local Committee shall make recommendations regarding qualifications and regulations as required.
13. If, after being issued an identification card, it is noted by any citizen of Alberta that an individual has misrepresented himself and/or his circumstances, the Provincial Committee

shall be notified immediately. The designation list may also be checked by comparing the list to other farmer lists that may be available.

14. Upon being notified regarding possible misrepresentation, the Provincial Committee shall review the individual's circumstances and bring the matter of infraction to the attention of the departments concerned.
15. When identification cards are issued, the card holder shall be informed that in the event of a change in circumstances which no longer qualifies him for Farmer Designation, he shall immediately notify the Provincial Committee of the change. The failure to do so shall be dealt with as per Item #14 above.
16. Application forms shall be available at all times as noted in Items #3 and #4 above.
17. A special form (renewal form) shall be prepared after the first year of operation to update farmer designations. These renewal forms shall be sent to individuals who hold identification cards (additional renewal forms shall be made available at offices noted in Item #3 above).
18. Upon receipt of renewal (Affidavit) and verification (previously designated as a farmer), the Provincial Committee shall issue a new plasticized identification card.
19. The identification program shall continue to operate on a monthly and yearly basis as noted hereinbefore.
20. The identification cards and numbers as issued by the Provincial Committee shall be required for the following:
 - (i) purchase of "marked" fuel,
 - (ii) purchase of "F" license plates, and
 - (iii) other programs as required.

FARMER IDENTIFICATION PROGRAM - TIMING SCHEDULE

	<u>Elapsed Time</u>	<u>Cumulative Time</u>
1. Provincial and Local Committees established, regulations and qualifications finalized, and application forms prepared.	6 months	6 months
2. Program publicized and first set of forms verified (approximately 25% of forms).	3 months	9 months
3. Monthly procedures begin, identification cards issued on a monthly basis. (80% of designations processed.)	6 months	15 months
4. Remaining designations processed and programs related to the identification program finalized (e.g., "F" plate purchases and "marked" fuel purchases).	6 months	21 months
5. Total program finalized, publicized and implemented.	3 months	24 months

NOTE: During the two-year period, the required changes shall be made to legislation and regulations regarding vehicle licensing and fuel taxation.

FARMER IDENTIFICATION PROGRAM - ESTIMATED MANPOWER REQUIREMENTS

1. Provincial Committee members:

- (i) preparation of qualifications, regulations and application forms - 2 to 3 days per month for the first 6 months;
- (ii) processing of designations for the first set of applicants - 2 to 4 days per month for the next 3 months;
- (iii) processing of remaining designations - 1 to 3 days per month for the next 12 months;
- (iv) monthly once implemented - 1 to 2 days per month thereafter.

2. Local Committee members:

- (i) review of regulations and qualifications - 1 to 2 days per month for first 3 months (Local Committee established approximately 3 months after Provincial Committee);
- (ii) processing of designations for the first set of applicants - 2 to 3 days per month for the next 3 months;
- (iii) processing of remaining designation - 1 to 2 days per month for the next 12 months;
- (iv) monthly once implemented - 1 day per month thereafter.

3. Assistance to Farmers in Completing Forms:

If each District Agriculturist handled most of the queries in his district, the anticipated number of calls handled would be 750 per district.

Given time per applicant of	<u>5 Minutes</u>	<u>15 Minutes</u>
(i) total time per district	9 days	27 days
(ii) percentage of one man's time in each district if all calls handled in:		
- two months	20%	60%
- three months	14%	42%
- six months	7%	21%

4. It is anticipated that the Provincial Committee may require assistance in maintaining the monthly computerized lists. This support may be maintained through the Data Centre, Systems Branches of the Departments involved and/or the Statistics Branch of Alberta Agriculture. The maximum expected designations would be 65,000 with an anticipated number of approximately 55,000.

Given time per applicant of	<u>1 Minute</u>	<u>5 Minutes</u>	<u>15 Minutes</u>
Man-year's required	.5	2.5	7.5

For the first year, 5 to 15 minutes per applicant may be required to develop the computer program, etc.; whereas, after the first year, 1 to 5 minutes per applicant may be adequate to maintain the designation list.

FARMER IDENTIFICATION PROGRAM - ESTIMATED COSTS

Assuming:

- *1. Total time of approximately 1 man-hour per applicant during the 2-year implementation period (including committee time) and 25 man-minutes per applicant per year to continue the program thereafter,
2. Anticipated total of approximately 55,000 applicants, and
3. Annual cost of \$20,000 to \$30,000 per man-year (including clerical support, key-punch, computer cost, telephone, application forms, information leaflets, identification cards, etc.).

	<u>Total Cost</u>	
	<u>Implementation</u>	<u>Annually Thereafter</u>
at \$20,000/man-year	\$600,000	\$250,000
at \$30,000/man-year	\$900,000	\$375,000

	<u>Cost Per Applicant</u>	
	<u>Implementation</u>	<u>Annually Thereafter</u>
at \$20,000/man-year	\$11.00	\$4.60
at \$30,000/man-year	\$16.50	\$6.90

NOTE: Approximately 50% of the above costs may be covered by utilizing existing government services and personnel.

*Time per applicant for implementation

1. Provincial Committee (30 to 66 days per member x 8 members x 420 minutes per day ÷ 55,000 applicants) = 1.8 to 4.0 minutes per applicant.
2. Local Committees (21 to 39 days per member x 60 regions x 3 members per region x 420 minutes per day ÷ 55,000 applicants) = 28.8 - 53.6 minutes per applicant.

Therefore:

Provincial Committee	- 3 minutes per applicant
Local Committees	- 37 minutes per applicant
Assistance in completing form	- 10 minutes per applicant
Designation listing	- 10 minutes per applicant
	<u>60 minutes per applicant</u>

Time per applicant annually thereafter

1. Provincial Committee (12 to 24 days per member x 8 members x 420 minutes per day ÷ 55,000 applicants) - .7 to 1.5 minutes per applicant.
2. Local Committees (12 days per member x 60 regions x 3 members per region x 420 minutes per day ÷ 55,000 applicants) = 16.5 minutes per applicant.

Therefore:

Provincial Committee	- 1.5 minutes per applicant
Local Committees	- 16.5 minutes per applicant
Assistance and listing	- 7.0 minutes per applicant
	<u>25.0 minutes per applicant</u>

CHANGES TO THE FUEL OIL TAX ACT

Alberta Treasury's Legal Services Division has already indicated that a general review of The Fuel Oil Tax Act is required. Revisions with regard to metric conversion will also be needed. Changes required as a result of Task Force recommendations could be incorporated at the same time.

1. Changes to Taxing Sections

One change could be made by combining the two taxing sections in the present legislation (Sections 3 and 5) into one section. The new Taxing section would provide for tax at the rates of 10¢ per gallon for fuel oil other than diesel fuel and 12¢ per gallon for diesel fuel. This would not change the present total tax rates but would make all fuel taxable at the full rates unless specific exemption or a reduced tax rate was provided. Farmers holding valid registration cards would continue to be exempt as would purchasers of fuel oil for the domestic purposes of heating and lighting. Reduced tax rates of 3¢ per gallon could continue in effect for:

- (i) aviation and turbine fuel,
- (ii) railway locomotive fuel, and
- (iii) fuel used in transit buses owned and operated by cities.

By not providing for an exemption or a reduced tax rate for off-highway trucks or equipment used by individuals other than farmers, fuel used for these purposes would be taxable at the full rates of 10¢ and 12¢.

2. Changes to Refund Section

If desired, Section 6 (the present refund section) could be amended to provide for partial refunds of tax paid on diesel fuel consumed in internal combustion engines other than licensed vehicles.

3. Advantages of Changes

- (i) Tax reduced marked product would not be available to the extent that it presently is. As a result, there would be less abuse.

- (ii) The problems of industry having to provide storage for both clear and marked fuel would be resolved.
- (iii) Fuel oil tax revenue would increase by approximately \$2.6 million annually--net of refunds. (This does not include anticipated revenue increases resulting from the reduction in abuse of marked fuel.)
- (iv) The cost of dyeing fuel oil would be reduced by about \$65,000 annually.
- (v) A number of problems relating to the Alberta Farm Fuel Allowance Program would be resolved.
- (vi) Alberta's tax status would be consistent with other Western provinces.

4. Disadvantage of Changes

The cost to industry would be approximately \$1.7 million annually.

APPENDICES

APPLICATION FOR REGISTRATION

(To be completed by all Alberta farmers requesting permission to purchase "F" vehicle licenses and marked (purple) fuel oil products)

PLEASE PRINT (complete 1a) or b) - but not both)

1a	Mr. ☐ Mrs. ☐ Miss ☐	SURNAME	FIRST NAME AND INITIAL				
b	NAME OF CORPORATION OR ORGANIZATION		NAME OF OFFICER	TITLE PRES. ☐ SEC. ☐ TREAS. ☐ DIRECTOR ☐			
2.	R.R. NO., BOX NO. or STREET ADDRESS		POST OFFICE	TELEPHONE NUMBER			
3.	FARMSTEAD LOCATION	Home Qtr.	Section	Township Range Meridian W			
4.	LAND IS	OWNED ACRES	RENTED ACRES	CROWN LEASED ACRES	COMMUNITY RESERVED GRAZING AUM'S		
5.	USE OF LAND OPERATED		No. of Acres	Improved Land	No. of Acres		
	Unimproved Land						
	1) Pasture			1) Summer fallow			
	2) Other			2) Cash crops (for market)			
				3) Feed crops (for own use)			
				4) Seeded pasture			
6.	MUNICIPALITY TO WHICH TAXES ARE PAID (Indicate name and No. of Municipal District, County, Improvement District or Special Area)						
7.	TYPE/TYPES OF FARMING (Rank the following to show which 3 yielded the highest gross sales in your farming operation in the previous calendar year. Rank only 1 to 3 with 1 being the highest).			8. GROSS VALUE OF FARM SALES (previous calendar year-check one)			
	Field crops (including hay)			Less than \$ 1,200			
	Horticulture		Dairy products	\$ 1,201 to 2,499			
	Beef cattle		Pigs	2,500 to 4,999			
	Sheep		Poultry & eggs	5,000 to 9,999			
	Furs		Honey	10,000 to 14,999			
	Other (specify)			15,000 and over			
9.	ARE YOU ENGAGED IN ANY OTHER BUSINESS OR OCCUPATION Yes ☐ No ☐ IF YES, explain						
10.	DETAILS OF SELF PROPELLED EQUIPMENT						
	GENERAL DESCRIPTION			Type of fuel			
	MAKE	Tractor, combine, swather etc.	Gas	Diesel	LPG		
1.							
2.							
3.							
4.							
5.							
6.							
				OFFICE USE ONLY			
				Approved ☐ Rejected ☐			
				(Signature - local committee)			
				PERMIT ISSUED			
				Date			
				Number			
11.	DETAILS OF TRUCK(S) USED IN FARMING OPERATION						
	MAKE	Year	Style (1/2 ton, 3/4 ton etc)	Type of fuel Gas Diesel LPG	Current license No.	Est. Annual Mileage	Other (non-farm) business use Percentage
1.							
2.							
3.							
4.							
5.							
6.							
12.	I WOULD CLASSIFY MY FARMING INTERESTS AS: (check one) Full time ☐ Part time ☐ Hobby ☐ Other specify						
I hereby declare that the information given in this application is true, complete and correct in every respect. If I should discontinue my farming operation in the future, I will return any and all identity cards in my possession issued as a result of this application.							
Declared before me at the _____ of _____ in the Province of Alberta this _____ day of _____ A.D. 19 _____							
(Signature of applicant)				Notary Public or A Commissioner for Oaths In and for the Province of Alberta			

FUEL OIL STATISTICS

(A) <u>Clear Taxable Sales</u>	<u>Gasoline</u>	<u>Diesel</u>	
74/75 Gallons (@ 10¢ and 12¢)	614,272,000	78,056,000	
(B) <u>Marked Taxable Sales</u>	<u>Marked Gasoline</u>	<u>Marked Diesel</u>	<u>Marked Heating</u>
74/75 Gallons (@ 3¢)	13,325,000	87,751,000	
(C) <u>Farm Sales</u>			
74/75 Gallons (exempt)	112,602,000	55,521,000	33,199,000
(D) <u>Refund Sales</u>	<u>Clear Gasoline</u>	<u>Clear Diesel</u>	<u>L.P.G.</u>
74/75 Gallons (@ 5¢ and 7¢)	962,000	3,180,000	23,000

(A) Clear taxable sales 75/76 (national market (74/75	increase increase increase 16%)	4.72% 4.5 %	or	2,392,000 gallons
(B) Marked taxable sales 75/76 (74/75	(decrease) decrease 5%)	10.03% 5%)	or	10,107,000 gallons
(C) Farm sale exempt 75/76 (74/75	increase decrease 2.4%)	8.9 %	or	17,917,000 gallons

Farm sale increase - 17,917,000 gallons

Resulting from -

(1) decrease taxable sales (a)	9,000,000 Est.
(2) decrease taxable sales (b)	2,127,000 Est.
(3) convictions (2,500 75/76)	1,750,000 Est.
(4) increase in issuance "F" plates	5,040,000 Est.
	17,917,000
	17,917,000

Loss of revenue to Province
(including A.F.F.D.A. @ 8¢)

\$2,572,280.00

(D) Refund sales		<u>Gasoline</u>	<u>Diesel</u>
(1) Geophysical Well Drilling	Gallons	175,000	1,000
(2) Oil Well Servicing	"	69,000	41,000
(3) Logging Trucks	"	87,000	2,408,000
(4) Coal Trucks	"	1,000	188,000
(5) P.S.V. Off-highway	"	480,000	265,000
(6) Sundries	"	138,000	234,000

Cost to Province

\$ 618,217.00

Alberta Farm Fuel Allowance Programme 75/76 -

\$14,000,000.00

YEAR	DUS	DRIVE-UR -SELF	L	SB	PSV PUBLIC TRUCK	E	CV	COMMERCIAL VEHICLE TRUCK	X	COMMERCIAL MISC. TRUCKS	G	GOV'T. TRUCK	U	PUBLIC SERVICE TRUCK	F	FARM TRUCK	CARS	TRAILERS MISC.	TRAILERS REG.	MOTOR CYCLES	DEALER
1945	197	21	392	610	5557	442	2072	2072	3669	3669	1514	1514	346	21862	87308	346	21862	87308	346	760	514
1946	200	45	661	679	6910	236	3124	3124	4982	4982	1868	1868	399	23624	95058	399	23624	95058	352	994	865
1947	347	41	741	793	7968	384	3559	3559	5958	5958	2200	2200	470	25984	104350	470	25984	104350	1786	1534	1140
1948	392	57	674	914	8661	290	6245	6245	5152	5152	2521	2521	746	29872	114676	746	29872	114676	2822	1814	1240
1949	434	117	760	1069	8766	284	8308	8308	6419	6419	2526	2526	978	34408	130155	978	34408	130155	3788	2260	1560
1950	450	185	820	1299	8870	249	9717	9717	3802	3802	3090	3090	6016	44176	150719	6016	44176	150719	772	2549	1857
1951	471	213	840	1451	9424	240	10176	10176	7029	7029	3443	3443	6117	50738	166568	6117	50738	166568	873	2508	1895
1952	487	183	876	1648	10139	170	11541	11541	9965	9965	4236	4236	6517	55280	188228	6517	55280	188228	1051	2369	2199
1953	479	194	850	1803	5314	5018	12941	12941	12639	12639	4115	4115	7362	59433	206358	7362	59433	206358	1220	2306	2278
1954	511	193	823	1978	5237	4990	13102	13102	14450	14450	4766	4766	7887	61462	221289	7887	61462	221289	1387	1853	1713
1955	502	239	823	2215	5382	4962	13622	13622	15530	15530	5128	5128	9641	64402	235333	9641	64402	235333	1774	1649	1586
1956	553	336	812	2384	5722	5047	14525	14525	16443	16443	5410	5410	9667	65670	255029	9667	65670	255029	2100	1849	1857
1957	541	411	819	2543	5339	5213	14831	14831	17197	17197	5567	5567	9667	65670	275449	9667	65670	275449	1989	1992	2099
1958	566	451	758	2727	5421	5044	14123	14123	23101	23101	6208	6208	5780	69927	293701	5780	69927	293701	2164	2274	2109
1959	551	546	801	2816	5475	5180	14649	14649	24425	24425	6463	6463	5930	73107	313710	5930	73107	313710	2311	2805	2298
1960	571	555	787	2855	5676	5210	14832	14832	26016	26016	6996	6996	5668	75500	338170	5668	75500	338170	5649	3534	2244
1961	605	588	759	2991	5597	5042	15937	15937	27058	27058	7144	7144	5667	78531	355374	5667	78531	355374	5767	4005	2275
1962	652	652	807	3106	5592	4728	15983	15983	28590	28590	7517	7517	5826	82491	374636	5826	82491	374636	6405	4879	2382
1963	669	798	867	3267	5740	4594	16675	16675	30196	30196	7796	7796	5951	86468	391757	5951	86468	391757	6662	5712	2445
1964	738	1000	955	3322	5821	4447	17591	17591	31682	31682	8120	8120	6004	89782	406427	6004	89782	406427	2024	7824	2612
1965	777	1438	1059	3411	6169	4515	18424	18424	34205	34205	8387	8387	6120	91559	421720	6120	91559	421720	1921	48809	2863
1966	935	1893	1158	3497	6393	4580	19522	19522	38057	38057	8759	8759	6325	93974	442144	6325	93974	442144	1859	56368	2802
1967	972	2458	1227	3578	6767	4679	21708	21708	43051	43051	9426	9426	6354	96693	466458	6354	96693	466458	295	65850	2793
1968	967	2739	1287	3682	6680	4702	23008	23008	48381	48381	9888	9888	6506	98728	482375	6506	98728	482375	283	75163	2925
1969	1041	3549	1361	3744	6968	4618	23921	23921	55537	55537	8452	8452	6868	99375	503925	6868	99375	503925	244	85970	3084
1970	1062	3485	1411	3764	6409	4465	23975	23975	61512	61512	8812	8812	7134	101290	525524	7134	101290	525524	249	95595	3127
1971	1092	3639	1420	3789	6989	3912	24962	24962	71305	71305	9402	9402	5227	104633	552854	5227	104633	552854	208	106090	3067
1972	1199	4644	1588	3831	7593	4060	27002	27002	82054	82054	9902	9902	5485	109676	582167	5485	109676	582167	212	117029	3292
1973	1294	5773	1678	3872	8587	4593	29785	29785	95277	95277	10556	10556	6049	117931	620480	6049	117931	620480	269	132454	3624
1974	1558	8199	1788	4032	9841	5783	34670	34670	120559	120559	11831	11831	6466	129074	690330	6466	129074	690330	280	148181	3958

